## YARDLEY BOROUGH, BUCKS COUNTY BALANCE SHEET - GOVERNMENTAL FUNDS December 31, 2023

					TOTAL	TOTAL	TOTAL
		12/31/23 General Fund	12/31/23 Restricted Funds	12/31/23 Capital Projects Funds	12/31/2023	12/31/2022	12/31/2021
	ASSETS AND OTHER DEBITS						
100-120	General Fund	366,731			366,731	409,716	211,983
100-120	Liquid Fuels Fund		208,828		208,828	132,991	93,142
100-120	Streetlights Fund		20,968		20,968	21,412	21,968
100-120	Fire Fund		292		292	2,172	943
100-120	Street Improvement Fund		99,565		99,565	160,600	126,949
100-120	Ambulance Fund		304		304	1,507	239
100-120	Recreation Fund		58,925		58,925	49,679	35,900
100-120	Grant Fund		568,528		568,528	903,699	1,033,177
100-120	93 N. Delaware Fund		426,110		426,110	437,914	448,285
100-120	33 N. Delaware Fund		153,680		153,680	153,003	
100-120	ARPA Fund		40,029		40,029	39,009	93,433
100-120	Sidewalk Fund			9,160	9,160	15,273	5,039
100-120	Capital Reserve Fund		127,750	103,111	230,861	212,558	287,621
100-120	Mayor's Clock fund			2,261	2,261	1,757	1,732
100-120	Reserve Fund			82,053	82,053	105,968	178,601
100-120	Capital Projects Fund			29,247	29,247	33,892	247,798
то	TAL ASSETS AND OTHER DEBITS	366,731	1,704,979	225,832	2,297,542	2,681,150	2,786,810

## YARDLEY BOROUGH, BUCKS COUNTY **BALANCE SHEET - GOVERNMENTAL FUNDS** December 31, 2023

	Q4, 2023 Notes
ASSETS AND OTHER DEBITS	
100-120 General Fund	Source is 24.0 mills property, business, and per capita tax to be used for general purposes
100-120 Liquid Fuels Fund	Source is PA vehicle fuel tax; Use is restricted to road construction/repair and snow removal
100-120 Streetlights Fund	Source is 0.85 mills property tax for street lighting
100-120 Fire Fund	Source is 0.85 mills property tax to support volunteer fire department
100-120 Street Improvement Fund	Source is 1.11 mills property tax for Borough owned streets
100-120 Ambulance Fund	Source is 0.57 mills property tax earmarked for transfer to the ambulance/rescue squad
100-120 Recreation Fund	Source is 0.69 mills property tax earmarked for parks and recreation
100-120 Grant Fund	Source is FEMA grants restricted for home elevations and other projects
100-120 93 N. Delaware Fund	Source is FEMA grants restricted for home elevations and other projects
100-120 33 N. Delaware Fund	Source is FEMA grants restricted for home elevations and other projects
100-120 ARPA Fund	Source is ARPA grant for pandemic related expenditures
100-120 Sidewalk Fund	Source is prior special property tax for sidewalk projects augmented by grants
100-120 Capital Reserve Fund	Source is 2.0 mills property tax earmarked for capital projects
100-120 Mayor's Clock fund	Source is contributions from private sources
100-120 Reserve Fund	Source is property tax set aside reserved for unexpected/emergency needs.
100-120 Capital Projects Fund	Source is term note
TOTAL ASSETS AND OTHER DEBITS	

## YARDLEY BOROUGH, BUCKS COUNTY STATEMENT OF REVENUES AND EXPENDITURES - GOVERNMENTAL FUNDS December 31, 2023

	Q4 YTD General Fund Actual 2023	Q4 YTD Restricted Funds Actual 2023	Q4 YTD Capital Projects Funds Actual 2023	Total Q4 YTD Actual 2023	Annual Budget 2023	2023 Q4 YTD as % of Budget	Total Actual 2022	Total Actual 202
REVENUES								
301.000 Real Estate Taxes	860,897	214,651		1,075,548	1,076,810	100%	1,016,286	1,019,392
305.000 Occupation Taxes (levied under muni. code)	16,282			16,282	15,500	105%	16,834	14,430
310.000 Per Capita Taxes	10,335			10,335	11,000	94%	10,563	8,81
310.100 Real Estate Transfer Taxes	124,861			124,861	150,000	83%	168,737	168,76
310.300 Business Gross Receipts Tax	93,600			93,600	93,000	101%	105,961	87,44
320-322 All Other Licenses and Permits	895			895	800	112%	1,640	85
321.800 Cable Television Franchise Fees	62,129			62,129	60,000	104%	59,295	62,05
330-332 Fines and Forfeits	22,283			22,283	21,400	104%	26,023	18,72
341.000 Interest Earnings	22,185	36,956	25,383	84,524	15,407	549%	23,718	76
342.000 Rents and Royalties	29,500	640		30,140	31,220	97%	31,192	32,54
351.000 Federal Entitlements		1,032,558		1,032,558	1,010,685	102%	282,401	1,595,08
354.000 All Other State Capital and Operating Grants	28,350			28,350	13,000	218%	107,353	18,35
355.000 Public Utility Realty Tax	1,218			1,218	1,000	122%	1,299	1,1*
855.030 Motor Vehicle Fuel Tax (Liquid Fuels Tax)		69,258		69,258	67,852	102%	67,170	64,7
355.000 Alcoholic Beverage Licenses	1,000			1,000	1,000	100%	-	1,0
355.100 General Mun. Pension Sys. State Aid	52,451			52,451	57,000	92%	56,985	52,77
355.100 Foreign Fire Insurance Tax Distribution	22,715			22,715	22,700	100%	22,700	18,06
357.000 All Other Local Govt Unit Grants	50,000	292,690	85,500	428,190	653,003	66%	58,494	
361.000 General Government	18,865			18,865	20,835	91%	22,400	15,57
362.000 Public Safety (Code Enforcement/Special Police Services)	155,922			155,922	98,500	158%	111,699	91,96
363.000 All Other Charges for Hwy/Streets Svc	20,615			20,615	18,405	112%	17,690	36,36
364.300 Solid Waste Collection & Disposal Charge (Trash)	401,374			401,374	392,960	102%	386,768	382,59
367.000 Culture and Recreation		390		390	12,000	3%	10,909	9,62
383.000 Special Assessments								
387.000 Contributions and Donations from Prvt	7,709	14,424	41,400	63,533	5,660	1122%	24,753	52,03
391.000 Proceeds of General Fixed Asset Disposition	11,092			11,092			876	
393.000 Proceeds of Gen. Long-Term Debt				-				200,00
395.000 Refunds of Prior Year Expenditures	31,611	31,189		62,800	51,833	121%	41,674	43,24
TOTAL REVENUES	2,045,889	1,692,756	152,283	3,890,928	3,901,570	100%	2,673,420	3,996,3
351.000 Federal Entitlements		1,032,558		1,032,558	1,010,685	102%	282,401	1,595,0
354.000 All Other State Capital and Operating Grants							107,353	
357.000 All Other Local Govt Unit Grants	50,000	292,690	85,500	428,190	653,003	66%	58,494	
387.000 Contributions and Donations from Prvt			41,400	41,400			6,000	44,2
393.000 Proceeds of Gen. Long-Term Debt								200,0
395.000 Refunds of Prior Year Expenditures		31,189		31,189	43,198	72%	35,113	
TOTAL PROJECTS	50,000	1,356,437	126,900	1,533,337	1,706,886	90%	489,361	1,839,28
OTAL REVENUE LESS PROJECT RELATED REVENUE	1 005 880	336 310	25 383	2 357 501	2 104 684	107%	2 184 050	2 157 0

 TOTAL REVENUE
 1,995,889
 336,319
 25,383
 2,357,591
 2,194,684
 107%
 2,184,059
 2,157,018

EXPENDITURES	Q4 YTD General Fund Actual 2023	Q4 YTD Restricted Funds Actual 2023	Q4 YTD Capital Projects Funds Actual 2023	Total Q4 YTD Actual 2023	Annual Budget 2023	2023 Q4 YTD as % of Budget	Total Actual 2022	Total Actual 2021
400.000 Legislative (Governing) Body	13,508			13,508	12,920	105%	10,517	8,236
401.000 Executive (Manager or Mayor)	182,542			182,542	188,728	97%	175,769	168,741
402.000 Auditing Svc/Financial Adm	14,281			14,281	14,000	102%	10,856	10,681
403.000 Tax Collection	43,056			43,056	43,837	98%	43,320	40,474
404.000 Solicitor/Legal Svc	69,594			69,594	50,500	138%	79,948	44,521
406.000 Other General Gov't Adm				-				
408.000 Engineering Svc	67,057		7,207	74,264	61,000	122%	198,236	110,628
409.000 General Gov't Bldgs & Plant	40,004		4,000	44,004	44,160	100%	110,396	90,270
410.000 Police	795,868			795,868	783,862	102%	784,202	684,125
411.000 Fire	36,519	32,500		69,019	65,300	106%	65,056	61,248
412.000 Ambulance/Rescue		21,700		21,700	19,000	114%	19,000	21,000
413.000 UCC and Code Enforcement	97,862	,		97,862	71,854	136%	75,557	74,090
414.000 Planning and Zoning	29,743			29,743	45,980	65%	37,462	38,658
415.000 Emergency Management & Comm.		1,422,166		1,422,166	2,385,261	60%	178,939	42.058
427.000 Solid Waste Collection and Disposal	350,715			350,715	351,439	100%	340,149	334,031
430.000 General Services - Administration	5,441			5,441	6,575	83%	1,650	3,295
432.000 Winter Maintenance - Snow Removal		3.135		3,135	56,150	6%	31,586	51.003
433.000 Traffic Control Devices	2,724			2,724	1,300	210%	1,678	626
434.000 Street Lighting	782	31,857		32,639	30,000	109%	32,175	33,527
435.000 Sidewalks	121.957	335.665	21.951	479,573			272,719	18,484
438.000 Maintenance & Repairs of Roads & Bridges		4,952		4,952	17,250	29%	8,106	3,985
451.000 Culture-Recreation Administration	100	11,557		11,657	15,300	76%	19,568	14,194
454.000 Parks		20,731	219,244	239,975	384,582	62%	30,537	22,157
455.000 Shade Trees		1.000		1,000			720	825
461.000 Conservation of Natural Resources		.,					368	
471.000 Debt Principal (short-term and long-term)	8,195		89,473	97,668	98,195	99%	101,562	132,821
472.000 Debt Interest (short-term and long-term)	643		4,024	4,667	4,393	106%	6,476	6,089
475.000 Fiscal Agent Fees	010		1,02.1	1,007	1,000	100 /0	0,170	0,000
481.000 Employer Paid W/H Taxes and UC								
483.000 Pension/Retirement Fund Contributions	88,077			88.077	88.149	100%	75,110	73.088
484.000 Insurance, Workers Comp	17,164			17,164	18,201	94%	19,333	22,616
486.000 Insurance, Casualty, and Surety	51,268			51,268	48,465	106%	46,375	38,748
489.000 All Other Unclassified Expenditures	01,200			01,200	10,100	100 /0	10,070	00,710
491.000 Refund of Prior Year Revenues	1,774	4,500		6,274			2.441	
TOTAL EXPENDITURES	2,038,874	1,889,763	345,899	4,274,536	4,906,401	87%	2,779,811	2,150,219
408.000 Engineering - Project related	8,655	-	7,207	15,862	12,000	132%	121,617	46,700
415.000 FEMA Elevations	2,000	1,422,166	.,201	1,422,166	2,385,261	60%	176,424	34,272
435.000 Sidewalks	121.957	335,665	21.951	479,573		0078	272,719	18,484
454.000 Parks	121,001	000,000	219,244	219,244	356,953	61%	2,2,713	5,182
TOTAL PROJECTS	130,612	1,757,831	248,402	2,136,845	2,754,214	78%	570,760	104,638
TOTAL EXPENDITURES LESS PROECT RELATED EXPENDITURE         1,908,262         131,932         97,497         2,137,691         2,152,187         99%         2,209,051						2,045,581		
TOTAL REVENUES LESS EXPENDITURES	7,015	(197,007)	(193,616)	(383,608)	(1,004,831)	38%	(106,391)	1,846,085
TOTAL REVENUE LESS EXPENDITURES EX PROJECTS	87,627	204,387	(72,114)	219,900	42,497	517%	(24,992)	111,437

Notes: For clarity, interfund transfers have been eliminated from the P&L. Interfund transfers include funds collected in one year and paid in another. Listing them as revenue in the current year runs the risk of double counting and confusion.

## YARDLEY BOROUGH, BUCKS COUNTY STATEMENT OF REVENUES AND EXPENDITURES - GOVERNMEN December 31, 2023

		Q4, 2023 Notes		
	REVENUES			
301.000	Real Estate Taxes	On budget		
305.000	Occupation Taxes (levied under muni. code)	On budget		
310.000	Per Capita Taxes	On budget		
310.100	Real Estate Transfer Taxes	Under budget - Less active real estate market		
310.300	Business Gross Receipts Tax	On budget		
320-322	All Other Licenses and Permits	Over budget		
321.800	Cable Television Franchise Fees	On budget - Revenue comes from cable companies based on subscriptions in Yardley		
330-332	Fines and Forfeits	On budget		
341.000	Interest Earnings	Over budget - Interest rates on savings have increased over prior years		
342.000	Rents and Royalties	On budget		
351.000	Federal Entitlements	2023 \$1,010,685 FEMA/PEMA Homeowner Elevations		
354.000	All Other State Capital and Operating Grants	Over budget		
355.000	Public Utility Realty Tax	Over budget		
355.030	Motor Vehicle Fuel Tax (Liquid Fuels Tax)	On budget		
355.000	Alcoholic Beverage Licenses	On budget		
355.100	General Mun. Pension Sys. State Aid	Under budget		
355.100	Foreign Fire Insurance Tax Distribution	On budget		
357.000	All Other Local Govt Unit Grants	2023 \$ 438,503 MTF Sidewalks, \$174,500 PA DOT Green-Light-Go, \$40,000 DCNR Green Trails		
361.000	General Government	Under budget		
362.000	Public Safety (Code Enforcement/Special Police Services)	Over budget - Related to construction activity in the Borough		
363.000	All Other Charges for Hwy/Streets Svc	Over budget - State snow plow contract		
364.300	Solid Waste Collection & Disposal Charge (Trash)	On budget - Trash removal revenue restricted for trash removal cost		
367.000	Culture and Recreation	Under budget - Proceeds from recreation programs i.e., SK & Yoga, offsets line item 451.500 Rec Programs		
383.000	Special Assessments			
387.000	Contributions and Donations from Prvt	Over budget - Mary Yardley Bridge fundraising		
391.000	Proceeds of General Fixed Asset Disposition	From insurance proceeds or sale of used equipment		
393.000	Proceeds of Gen. Long-Term Debt	2021 Grant Anticipation Loan		
395.000	Refunds of Prior Year Expenditures	Over budget - DCED Design Reimbursements, Homeowner Share Elevations		
	TOTAL REVENUES	On budget		
351.000	Federal Entitlements	2023 \$1,010,685 FEMA/PEMA Homeowner Elevations		
354.000	All Other State Capital and Operating Grants			
357.000	All Other Local Govt Unit Grants	2023 \$ 438,503 MTF Sidewalks, \$174,500 PA DOT Green-Light-Go, \$40,000 DCNR Green Trails		
387.000	Contributions and Donations from Prvt	2023 Mary Yardley Bridge fundraising		
393.000	Proceeds of Gen. Long-Term Debt	Grant Anticipation Loan		
395.000	Refunds of Prior Year Expenditures	2023 \$43,198 DCED Design Reimbursements, Homeowner Share Elevations		
	TOTAL PROJECTS	Under budget		

TOTAL REVENUE LESS PROJECT RELATED REVENUE Over budget

		Q4, 2023 Notes					
	EXPENDITURES						
400.000	Legislative (Governing) Body	On budget - PA One calls, advertising					
401.000	Executive (Manager or Mayor)	On budget					
402.000	Auditing Svc/Financial Adm	On budget					
403.000	Tax Collection	On budget - Collection cost is a percent of tax collected					
404.000	Solicitor/Legal Svc	Over budget - Varies with Borough needs					
406.000	Other General Gov't Adm						
408.000	Engineering Svc	Over budget - Varies with Borough needs					
409.000	General Gov't Bldgs & Plant	On budget					
410.000	Police	On budget					
411.000	Fire	On budget					
412.000	Ambulance/Rescue	Over budget					
413.000	UCC and Code Enforcement	Over budget - Related to construction activity in the Borough					
414.000	Planning and Zoning	Under budget					
415.000	Emergency Management & Comm.	Under budget - FEMA elevation grant expenditures					
427.000	Solid Waste Collection and Disposal	On budget					
430.000	General Services - Administration	Under budget					
432.000	Winter Maintenance - Snow Removal	Under budget - Less snowfall than anticipated					
433.000	Traffic Control Devices	Over budget					
434.000	Street Lighting	Over budget					
435.000	Sidewalks	Over budget - N. Main St. sidewalks phase 2					
438.000	Maintenance & Repairs of Roads & Bridges	Under budget					
451.000	Culture-Recreation Administration	Under budget					
454.000	Parks	Under budget - \$356,953 for Mary Yardley bridge					
455.000	Shade Trees						
461.000	Conservation of Natural Resources						
471.000	Debt Principal (short-term and long-term)	On budget - Debt service for grant aniticpation loan and police vehicle loans					
472.000	Debt Interest (short-term and long-term)	On budget - Debt service for grant anticipation and police vehicle loans					
475.000	Fiscal Agent Fees						
481.000	Employer Paid W/H Taxes and UC						
483.000	Pension/Retirement Fund Contributions	On budget					
484.000	Insurance, Workers Comp	On budget					
486.000	Insurance, Casualty, and Surety	On budget					
489.000	All Other Unclassified Expenditures						
491.000	Refund of Prior Year Revenues						
	TOTAL EXPENDITURES	Under budget					
408.000	Engineering - Project related	Related to capital projects					
415.000	FEMA Elevations	FEMA elevation grant expenditures					
435.000	Sidewalks	For N. Main Street Sidewalks Phase 2					
454.000	Parks	\$301,953 Mary Yardley bridge, \$55,000 PECO Property					
	TOTAL PROJECTS	Under budget					
TOTAL E	XPENDITURES LESS PROECT RELATED EXPENDITURE	On budget overall					
TOTAL R	EVENUES LESS EXPENDITURES	Current year deficit less than anticipated due to delayed capital projects					

TOTAL REVENUE LESS EXPENDITURES EX PROJECTS Net of projects, YTD revenues and expenses are reasonably matched

Notes: For clarity, interfund transfers have been eliminated from the P&L. Interfund transfers include funds collected in one year and paid in another. Listing them as revenue in the current year runs the risk of double counting and confusion.